

**Audited Statement of  
Cash Receipts and Disbursements**

**INTERNATIONAL CAMPAIGN TO BAN  
LANDMINES**

*December 31, 2001*

## Contents

<i>Independent Auditor's Report</i> .....	1
<i>Financial Statement</i>	
Statement of cash receipts and disbursements .....	2
Notes to statement of financial statements .....	3

## **Independent Auditor's Report**

To the Board of Directors  
International Campaign To Ban Landmines

We have audited the accompanying statement of cash receipts and disbursements of the International Campaign To Ban Landmines (the Campaign) for the year ended December 31, 2001. This financial statement is the responsibility of the Campaign's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note A, the Campaign's financial statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, except for the effects of using an other comprehensive basis of accounting as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the International Campaign To Ban Landmines for the year ended December 31, 2001.

Washington, DC  
March 26, 2002

**INTERNATIONAL CAMPAIGN TO BAN LANDMINES**

**Statement of Cash Receipts and Disbursements**

*Year Ended December 31, 2001*

<b>Cash Receipts</b>	
Grants, sponsorships and other	2,135,667
<b>Cash Disbursements</b>	
Grants	957,399
Meetings/travel/catering	545,391
Salary/benefits/payroll expenses	280,194
Printing	165,769
Regional advances	47,304
CD Rom	46,136
Professional fees	43,855
Translations	40,222
Postage/delivery	35,553
Telephone	34,480
Rent	27,868
Meeting room rental	24,537
Loss on currency translation	24,061
Equipment/maintenance	17,375
Other	15,784
Supplies	11,185
Website	5,975
Loss on investments	4,619
	<u>2,327,707</u>
<b>Excess of Cash Disbursements over Cash Receipts</b>	(192,040)
Cash balance, January 1, 2001	452,970
<b>Cash balance, December 31, 2001</b>	<u><u>\$ 260,930</u></u>

*See notes to statement of cash receipts and disbursements.*

## INTERNATIONAL CAMPAIGN TO BAN LANDMINES

### Statement of Cash Receipts and Disbursements

#### NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Organization:* The International Campaign To Ban Landmines (the Campaign), formed in October 1992, is a flexible network of organizations that share the common objective of banning the use, production, stockpiling, and transfer of antipersonnel landmines. The Campaign also strives to increase international resources for humanitarian mine clearance and mine victim assistance. The Landmine Monitor, a component of the Campaign, was launched in June of 1998 for the purpose of monitoring implementation of and the compliance with the 1997 Mine Ban Treaty, and more generally to assess the efforts of the international community to resolve the landmine crisis. Landmine Monitor also aims to promote and facilitate discussion on mine related-issue in order to help reach the goal of a mine free world.

*Basis of accounting:* The Campaign prepares its financial statement on the basis of cash receipts and disbursements. Consequently, revenue is recognized when received rather than when earned and expense is recognized when paid rather than when the obligation is incurred.

*Income taxes:* The Campaign is exempt from the payment of income taxes on its exempt activities under Section 501(c)(3) of the Internal Revenue Code.